RECRUITMENT AND RETENTION LEGISLATION 2013-2014 LEGISLATIVE SESSION

Postsecondary Tuition Credit

➤ HB 171-Burns

The Volunteer Recruitment Service Scholarship Act allows the Pennsylvania Higher Education Assistance Agency (PHEAA) to establish a recruitment scholarship program for volunteer organizations. The application process is detailed. Qualifications, use, limitations, and continuance are provided. \$2 million is appropriated to PHEAA for the program in the 2012-2013 fiscal year. Effective in 60 days.

Referred: House VA&EP

➤ HB 1926 - White

(PN 2833) The Volunteer Firefighter Child Postsecondary Education Waiver Act establishes a program to provide for the waiver of tuition and other fees for children of volunteer firefighters who are active members of a volunteer fire company within the Commonwealth at community colleges and state-owned institutions of higher education. Further provides for eligibility and scope of benefit. Requires applications for the waiver to be submitted to PHEAA. Also requires PHEAA to promulgate rules and regulations and to provide a report to the General Assembly as part of its annual budget presentation. Effective immediately.

Referred: House VA&EP

SB 641 - Waugh

(PN 615) The Volunteer Firefighter and Emergency Services Postsecondary Education Tuition Reimbursement Program Act establishes the tuition reimbursement program which would provide a credit or payment to a community college, state-owned university, state-related university or independent institution of higher education of 50 percent of a qualified student's share of tuition for each credit course, with payment from the agency going directly to the institution. Effective immediately.

Referred: Senate Education

Tax Credits

➤ HB 280 - Baker

(PN 292) Amends the Tax Reform Code adding the Volunteer Emergency Responder Equipment Tax Credit Law, which authorizes a tax credit of up to \$500 for a member of a volunteer emergency service organization who purchases fire equipment with personal income. Effective immediately.

Referred: House Finance

> HB 379 - Goodman

(PN 391) Amends Title 35 (Health & Safety) to allow for a municipality to develop, by ordinance, an earned income tax credit from local taxes for active service as a volunteer. Public notice provisions are given and the criteria for being able to take the credit are outlined. Provisions relating to joint tax returns are provided. A local property tax credit is established for active volunteer firefighters and shall be no more than 20 percent of the tax liability of the volunteer firefighter. Criteria to be considered in the credit determination are provided. Volunteer service logs must be maintained and reviewed in order to receive the credit. Certification procedures are provided for through self certification and local sign-off. Penalties are established. Effective in 60 days. Referred: House VA&EP

➤ HB 535 – Kortz

(PN 591) Amends Title 35 (Health & Safety) authorizing municipalities to enact a tax credit against the earned income and property tax liability of active volunteers of a volunteer fire company, emergency medical services agency, or hazardous materials response team, up to 20 percent of his or her tax liability. Effective in 60 days. Referred: House VA&EP

> HB 574 - Haluska

(PN 636) Amends the Tax Reform Code, in sales and use tax, to exempt individual firefighters from paying sales tax on personal purchases of firefighter equipment. Effective in 60 days.

Referred: House Finance

> HB 1815 - Haggerty

(PN 2609) Amends the Tax Reform Code to provide an article detailing a tax credit for volunteer emergency first responders. Definitions are provided for in the article along with the allowance of a \$500 tax credit for volunteer firefighters or volunteer emergency medical technicians/ paramedics for the tax year that the credit is being requested. The legislation allows the Secretary of the Department of Revenue to promulgate regulations. The tax credit applies to tax years following December 31, 2013. Effective immediately. *Referred: House Finance*

➤ SB 559 - Rafferty

(PN 522) Joint Resolution proposing an amendment to the Pennsylvania Constitution providing a 15 percent reduction of property taxes for volunteer firemen and emergency medical technicians that served at least 100 hours of time for two consecutive years. Constitutional amendments require approval in two consecutive legislative sessions and then approval by the voters through a referendum.

Referred: Senate Finance

➤ SB 861 - Dinniman

(PN 960) Amends the Tax Reform Code, in sales and use tax, exempting volunteer firemen's organizations from tax when purchasing materials for making improvements or repairs to a fire station. Effective in 60 days.

Referred: Senate Finance

> SB 1049 - Smith

(PN 1305) Amends the Tax Reform Code to exclude accessory, communications, and protective equipment used by firefighters, purchased out of personal funds by firefighters, from the sales and use tax. Effective in 60 days.

Referred: Senate Finance

Tax Credits to Businesses

➤ HB 352 - Reed

(PN 365) Amends Title 35 (Health and Safety), in Commonwealth services, to allow certain volunteer emergency response personnel to take leave from work without loss of time or efficiency rating for a declared emergency. Requirements to partake in such a leave are provided. Employers shall be able to pay the volunteer emergency response personnel employee and provide health benefits. Effective in 60 days. Referred: House VA&EP

> HB 1632 - Knowles

(PN 2248) The Emergency Response Volunteer Employment Protection Act provides for employment rights of members of volunteer emergency service organizations and for tax credits for employers of employee-volunteers; and makes a related repeal. It is unlawful for the Commonwealth, a political subdivision, or a private employer to discriminate against or refuse to hire or employ an individual because the individual is a member of a volunteer emergency service organization. The bill provides for time lost and establishes an emergency response tax credit for for-profit employers that permit an employee-volunteer to leave work in response to an emergency call or to respond to an emergency call prior to the start of work. A training leave of absence tax credit is also established for for-profit employers who permit an employee-volunteer to take a paid leave of absence in order to participate as a student or instructor in training appropriate to the volunteer emergency services organization. The bill also provides for emergency response and training leave of absence for employees of the commonwealth or a political subdivision. Effective in 60 days.

Passed the House, referred to Senate Finance

Retention Funding

➤ SB 642 - Waugh

(PN 616) Amends the Fireworks Law providing a 25 percent sales tax on consumer fireworks; requiring 75 percent of the money collected to be remitted to the Volunteer Fire and Emergency Services Retention Program Fund. 15 percent shall go to the county fire technical school where the licensee is located and ten percent shall go to the local fire departments where the licensee is located. Effective in 60 days.

Referred: Senate Consumer Protection & Professional Licensure

> SB 911 - Waugh

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(PN 1022) Amends Title 35 (Health and Safety) to provide an additional chapter detailing the requirements for grants to municipal fire and emergency services organizations. Effective in 60 days.

Referred: Senate VA&EP

Training

> HB 1203 - Moul

(PN 1508) Amends the Public School Code further providing for firefighter and emergency service training by adding that schools would offer firefighter and emergency service training to students who are bona fide members of a volunteer fire department or emergency service. School districts shall not be responsible for the costs of course fees and any related materials. Effective in 60 days.

Referred: House Education

VLAP

> HB 635 - Davis

(PN 697) Amends Title 35 (Health and Safety) further providing for assistance to volunteer fire companies, ambulance service and rescue squads by increasing certain monetary thresholds to \$500,000. Effective in 60 days.

Referred: House VA&EP. HB 1706 signed by the Governor, Act 129